



# Illinois Department of Revenue

# Informational Bulletin

**Brian Hamer**  
Director of Revenue

## To: All motor fuel retailers making “sales for resale” at the pump

### For information . . .

Visit our web site —  
[tax.illinois.gov](http://tax.illinois.gov)

Call us —  
1 800 732-8866 or  
1 217 782-3336  
1 800 544-5304 (TDD only)

Write us —  
Illinois Department of Revenue  
P.O. Box 19044  
Springfield, IL 62794-9044

### For forms . . .

Visit our web site —  
[tax.illinois.gov](http://tax.illinois.gov)

Call our Forms Order Line —  
1 800 356-6302

This bulletin is written to  
inform you of recent changes;  
it does not replace statutes,  
rules and regulations, or court  
decisions.

The purpose of this bulletin is to notify you that **effective May 1, 2008**, you are no longer authorized to make “sales for resale” at the pump. The Retailers’ Occupation Tax Act mandates that motor fuel sellers and licensed motor fuel distributors comply with specific reporting and payment procedures governing prepayment of sales tax on motor fuel. “Sales for resale” at the pump are in conflict with these reporting and payment procedures.

#### How does this affect me?

Any sales for resale you make on or after May 1, 2008, will be disallowed. On and after this date, you will no longer be able to accept certificates of resale for these transactions.

You should continue to prepay the sales tax on motor fuel to your licensed distributors.

You should also continue to take a credit on your sales tax return for the amount of prepaid sales tax paid to licensed distributors.

The transactions you may have previously treated as sales for resale are to be treated as a standard credit card purchase. You will report the sale as you would any motor fuel transaction. The amount will be reported on Form ST-1, Lines 1 and 4a and tax due on Line 4b.

#### Can I still make tax-exempt sales?

Yes, you are authorized to make tax-exempt sales. You must still document the exempt sales and maintain the information in your books and records. Credit card companies are sometimes able to facilitate the exchange of information. If not, you must obtain the information from the exempt entity.

